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January 23, 2020

VIA EMAIL

Brian S. Masumoto, Esq.
Southern District of New York
United States Trustee's Office
201 Varick Street, Suite 1006
New York, New York 10004-1408

Re: Corporate Resource Services, Inc., *et al.*, Debtors
Chapter 11, Case No. 15-12329 (MG)

Dear Mr. Masumoto:

As counsel for James S. Feltman, not individually, but solely in his capacity as the Chapter 11 Trustee (the "Trustee") of the above-referenced Debtors, we are writing to confirm that Duff & Phelps, LLC ("Duff"), accountants for the Trustee, have agreed to reduce by \$10,000 the amount sought in its *Eleventh Interim Application of Duff & Phelps, LLC as Accountant to the Trustee for Interim Allowance of Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from January 1, 2019 through June 30, 2019* (the "Application") [Dkt. No. 1014], to address the concern expressed by your office regarding the amount billed by Duff in matter 119 of the Application, "Retention/Fee Applications." Based upon this reduction, the total amount of fees sought by Duff in the Application is reduced to \$123,231.75.

It is our understanding that Duff's reduction addresses the concerns expressed by your office concerning the Application, and that your office has no objection to any of the other Applications that will be considered by the Court in this case on January 30, 2020 at 2:00 p.m.

Very truly yours,

TOGUT, SEGAL & SEGAL LLP

By:

/s/ Neil Berger

Neil Berger

NB/lv

cc: Honorable Martin Glenn (via ECF filing)
James S. Feltman (via email)
Gary Polkowitz (via email)